

# 塞浦路斯司法辖区一览

## Cyprus at a Glance

● Jianming Yang

**塞**浦路斯是地中海上的第三大岛，总面积为9,250平方公里，海岸线长度为648公里，人口86万。塞浦路斯为亚热带气候，夏季很长，文化遗产丰富，被认为是地中海上最具吸引力的旅游胜地，同时也有发达的经济，在关乎生活质量的人类发展指数上也得分颇高。

塞浦路斯的政体为总统民主共和制，官方语言为希腊语和土耳其语。英语广为使用，是主要的商用语言。

塞浦路斯在2004年5月1日加入欧盟，官方货币为欧元。支柱产业为旅游业、服务业、航运、房地产和能源业。

Cyprus is the third largest island in the Mediterranean Sea, with a total area of Cyprus is 9,250 km<sup>2</sup> with a coastline of 648 km and population of 860,000. Combining its sub-tropical climate and its extensive summer with its cultural heritage Cyprus is considered as one of the most popular tourist destinations in the Mediterranean and at the same time remains a developed economy with a high human development index (HDI) regarding to living and quality of life.

The political system of the island is

presidential democratic republic and Greek and Turkish are the official languages. English is prevalent and is the principal business language.

Cyprus became a member of the EU on 1 May 2004, with its official currency being the euro (€). The principal economic activities of the island are tourism, services, shipping, real estate and energy.

Cyprus is a recognized financial centre and a significant gateway for EU inbound and outbound investments. It complements the traditional links Cyprus has with central and eastern Europe, Russia, India and China. Further, the harmonization of the EU capital markets, the adoption of the "Single EU Passport", the introduction of Alternative Investments Law in the EU etc have paved the way to significant cross border opportunities for investors wishing to engage in the wider EU business market using Cyprus tax efficient structures.

The island hosts a noteworthy expatriate community, having the third highest percentage of foreign citizen residents in the EU.

### Why choose Cyprus

- geographical location, being at



Alexandros Philippides

Alexandros是Oneworld公司董事之一，主攻塞浦路斯和阿联酋的税务和法律服务。他在协助客户的国际事务架构，尤其是金融服务方面有丰富的经验。他还曾参与包括税务筹划、金融服务公司的执照申请、内部审计、合规功能和监管事务等多个项目。Alexandros是一名注册会计师，获得英国诺丁汉大学的学士学位。他是Oneworld有限公司旗下的中东有限公司国际税务、法律和金融服务事务顾问。

Alexandros is a director of our company specializing on tax and legal services

both in Cyprus and the UAE.

He possesses considerable experience in advising clients to structure their international activities with emphasis on financial services. He has been involved in diverse projects covering tax planning, licensing of financial services companies, internal audit, compliance functions and regulatory issues.

Alexandros qualified as a Chartered Accountant and holds a bachelor's degree from the University of Nottingham. He is an adviser to Oneworld Ltd and to Oneworld MidEast Ltd for international tax, legal and financial services issues.

塞浦路斯是公认的经济中心，是欧盟重要的对内对外投资的门户。塞浦路斯在历史上和中东欧、俄罗斯、印度和中国都有来往。不仅如此，欧盟资本市场的融合，和欧盟单一护照的使用，以及欧盟颁布的备选投资法，都为希望通过塞浦路斯高效的架构来涉足欧盟商务市场提供了极为便利的跨境机遇。

塞浦路斯有极为可观的外国人群体，是欧盟国家中外国人占人口比重第三高的国家。

### 为什么选择塞浦路斯

- 地理位置优越，位于三大洲的交汇处——欧洲、亚洲和非洲
- 时区为GMT+2
- 西方总统制民主制度下的稳定经济
- 低税率和有利的国际免双重征税协议网络
- 无遗产税
- 基于英国普通法的法制体系
- 英语广为使用，也是广为接受的商务用语
- 高水平和极为成熟的服务行业
- 技术高超的劳动力队伍
- 有著名的私立和公里学府，包括位于塞浦路斯的众多英国大学
- 欧盟国家中犯罪率最低
- 生活成本低
- 不动产价格合理
- 高质量的医疗保健
- 申根申请国之一，即将成为成员国
- “塞浦路斯独立经济区”在石油和天然气勘探方面有巨大的经济成长潜力
- 极佳的通讯和航空网
- 塞浦路斯有四个联合国教科文组织认可的世界遗产地

### 塞浦路斯公司和信托

投资者可以利用欧盟能提供的跨境机遇，选择塞浦路斯来持有投资，并利用

General	Cyprus	总体	塞浦路斯
Type of Company	Limited Liability Company	公司类型	有限责任公司
Type of Law	Company Law	法律类型	公司法
Shelf Company Availability	On request	是否可利用现成公司	有需要时
Time to Establish a New Company	5-10 working days	成立新公司所需时间	5-10 个工作日
Corporation Tax	Corporate Income Tax 12.5%, VAT 19%	公司税	公司所得税 12.5%，增值税 19%
Double Taxation Treaty Access	Yes (with more than 50 countries)	免双重征税协议网络	是 (超过 50 个国家)
Share Capital or Equivalent		股份资本或同等	
Standard Currency	EUR	标准货币	欧元
Permitted Currencies	Any	允许货币	任何
Minimum Paid Up Share Capital	1 share of any denomination	最低付清股份资本	任何面额 1 股
Usual Number of Shares Issued	1.0 shares of 1 EUR each	发行股票的常见数量	每股 1 欧元
Directors		董事	
Minimum Number	1	最低数量	1
Local Required	No (but may affect Company's residency)	本地所需	无 (但会影响到公司的所在地)
Publicly Accessible Records	Yes	可向公众开发记录	是
Location of Meetings	Not required to be held in Cyprus (but it effects company's residency)	会议地点	不需要在塞浦路斯举行 (但会影响到公司的所在地)
Shareholders		股东	
Minimum Number	1	最低数量	1
Publicly Accessible Records	Yes	可向公众公布记录	是
Location of Meetings	Anywhere	会议地点	任何地点
Company Secretary		公司秘书	
Required	Yes	是否需要	是
Local	No residency requirements	本地	无所在地要求
Accounts		账户	
Requirements to Prepare	Yes	是否需要准备	是
Audit Requirements	Yes	审计要求	是
Requirements to File Accounts	Yes	账户归档要求	是
Tax year	1 January to 31 December	税年	1 月 1 日 -12 月 31 日
Publicly Accessible Records	Yes	是否向公众公开记录	是

它作为跳板,从事其它业务活动,募集资金或在所选的欧盟资本市场上进行股份上市。

公司的创建和注册流程包括各个行政管理要求,一般来说能在两周时间内完成。

符合塞浦路斯所得税法的要求,如果一家公司的管理和控制都位于塞浦路斯共和国之内,则该公司就是塞浦路斯的税务居民。这也符合经合组织关于“有效管理地点”的模式。因此,作为最低限度的管理,管理权的地点被视为董事会的会议和决策地点。

在塞浦路斯创建公司的主要税务激励政策包括:

- 公司税税率为12.5%,为欧盟最低
- 大多数情况下红利收入可免税
- 大多数情况下外国常设机构所获利润可免税
- 股份、证券、债券和单元的利润收入免税
- 红利、利息和版税收入的资本回汇可免缴预提税
- 广泛的免双重征税协议网络
- 可利用欧盟指导方针
- 无受控外国公司(CFC)意味着所得的外国收入也可免税

### 控股公司

塞浦路斯最为常见的是被作为控股公司的媒介司法辖区,在如下情况下尤其适用:

- 在塞浦路斯之外的地方投资,目标位红利收入的国内外群体来说
- 有极大的资本增值期望可在未来分拆或出售的子公司的控股。出售所获利润在塞浦路斯是免税的
- 可利用塞浦路斯广泛的免双重征税协议网络,欧盟的母公司指导方针和其它指令
- 需要一个外国公司法规的有限控制

the crossroads of three continents - Europe, Asia and Africa

- timezone is GMT+2
- stable economy in a western-type presidential democracy
- low tax rates and favourable international double tax treaties
- no inheritance tax
- legal system based on English common law
- English language is widely spoken and is the accepted language for business
- high level and mature professional services industry
- highly trained professional labour force
- access to reputable private and public schools including British universities based in Cyprus
- lowest crime level in the EU
- low cost of living
- reasonably priced immovable property
- high quality healthcare
- Schengen applicant state, with membership pending
- Cyprus Exclusive Economic Zone holds significant economic growth

- potential in oil & gas exploration
- excellent telecommunication and air travel connections
- rich history with four UNESCO World Heritage Sites in Cyprus

### Cyprus companies and trusts

Investors can reap the benefits of cross border opportunities within the EU by selecting the island to host their investment holding and use it as a springboard to carry out business activities, raise funds or list their shares in EU capital markets of their choice.

The formation and registration procedures including various administrative needs can normally be completed within a period of two weeks.

In accordance with Cyprus' Income Tax Laws, a company is a tax resident of Cyprus if its management and control is exercised in the Republic of Cyprus. It is evident that the definition follows the OECD model





权的司法辖区

- 根据允许红利、利息、版税支付的塞浦路斯税法，可利用塞浦路斯有利的资本回汇条款，大多数情况下，不必支付预提税
- 适用于任何基金或投资工具，因为证券交易免税，即使上述交易是贸易行为也是如此
- 在未来的某些时候可用免税的方式（股份出售可无条件免税，红利的免税取决于一些很容易满足的条件，清算或资本向非塞浦路斯居民股东的减资）来放松控股公司架构

convention in relation to "place of effective management". Therefore, as a minimum management and control is considered to be exercised where the board of directors meets and takes decisions.

The main tax incentives for locating a business in Cyprus include:

- 12,5 percent corporation tax, the lowest in the EU
- exemption from tax on dividend income, in most instances

- no tax of profits from foreign Permanent Establishment (PE), in most instances
- exemption from tax on profits from shares, securities, bonds and units
- no withholding tax on the repatriation of income as dividends, interest and royalties
- extensive double tax treaties network
- access to EU Directives
- absence of Controlled Foreign Company (CFC) rules thus exempting foreign income received

### Holding companies

Cyprus is most commonly used as an intermediate holding company jurisdiction and is of particular interest in the following circumstances:

- for groups, international or domestic, investing outside Cyprus, aiming at dividend income streams. Such dividend in most cases will be tax exempt in Cyprus
- to hold subsidiaries that have scope for significant capital appreciation that may be spun off or sold in the future. Profits arising from disposals are not taxable in Cyprus
- to benefit from the favourable withholding tax provisions of the Cyprus double tax treaty network, the EU Parent Subsidiary Directive and the other directives
- where a jurisdiction is required that has limited controlled foreign company legislation
- to avail of the favourable repatriation provisions under Cypriot tax law which allows payment of dividend, interest and royalties, in most cases, without payment of withholding tax

也很重要。

- 为流出免税退出通道而持有的知识产权公司。由于塞浦路斯对股份出售免税（塞浦路斯房地产所获得的收入例外）。塞浦路斯公司提供知识产权公司持有的理想方式。用向未来投资者出售知识产权子公司股份的方式，可对无形资产的处置进行有效免税

### 参与集团内部贷款的融资公司

对普通行政管理开支的减免税十分宽宏大量。向非居民支付的利息也可以免缴预提税。

### 知识产权公司

虽然新条款于2016年7月1日生效，适用于塞浦路斯知识产权法匹配经合组织BDS的第五行动方案的所得税法，塞浦路斯知识产权法仍然是欧盟最具吸引力的，有效税率极低。

### 国际信托

塞浦路斯国际信托（CIT）根据1992年到2013年颁布实施的国际信托法建立，对岛上的国际信托的建立和管理进行监管。

信托是由个人（授予人）建立的，是财产（信托财产）由一人或多人（受托人）为另一人或多人（受益人）以特定目的来持有的方式。授予人可以是受托人，授予人和受托人或两者之一都可以成为受益人。保护人也可以是授予人，且能被指派为信托的监督人。

CIT是免税的，并能有效地用于税务和其它规划工具，和其它普通法国际司法辖区相比，为各类投资者提供具吸引力的机遇。

CIT享受重要的税务优势，为利益方提供可观的税务筹划机会。以下税务优势都是节税方面的重要指标：

- suitable for any fund or investment vehicle, as there is no tax on transactions in securities even if this is the trading activity of the entity
- where it may be important to unwind the holding company structure at some stage in

- the future in a tax free manner (unconditional exemption on profit on disposal of shares, dividends exempt from taxation subject to easily met conditions, no taxes on liquidation or capital reduction to non Cyprus resident shareholders)
- to hold intellectual property



- CIT (比如信托的资产位于塞浦路斯, 收入来自塞浦路斯以外地方) 产生的所有收入, 无论是贸易或其它收入都可在塞浦路斯免税
- 信托从塞浦路斯公司获得的红利、利息或其它经济收入也可免税, 也可不必缴纳预提税, 前提是受益人不免税
- 塞浦路斯的税务居民。虽然在塞浦路斯公司有股份的信托可以不是一个CIT, 免税的前提是塞浦路斯税务仅对塞浦路斯居民征收。由于受益人并非塞浦路斯居民, 信托所获得的分配收入也可免税
- CIT的资产出售收入在塞浦路斯可免缴资本利得税
- 在塞浦路斯创建CIT, 并在塞浦路斯退休的外国人, 如果所有财产和收入都在外国所得, 即使他是受益人, 也仍然可以免税
- 以遗产责任规划为目的建立的CIT在塞浦路斯可免除遗产税

本地信托, 比如如此信托的授予人或任何受益人为塞浦路斯居民的话, 仍将被当作透明化工具来对待, 用于所得税目的。在塞浦路斯离岸信托的案例中, 如果没有产生当地利润, 他们的收入、资本利得或分红所得就不必缴纳塞浦路斯税赋。

### 塞浦路斯公民权

#### 总览

根据内阁部长的决议规定(日期为2016年9月13日), 非塞浦路斯投资者可以通过归化来获得塞浦路斯公民权(根据2002-2013年民事注册法的例外要求)。这让塞浦路斯投资移民计划成为欧盟最具吸引力的公民权计划。

投资移民的门槛已大幅度降低, 因此能让更多的外国投资者受益。投资额现在已降低为200万欧元, 并保留三年时间。申请流程缩短为三个月时间, 没

companies for a tax free exit route. Since Cyprus imposes no tax on the disposal of shares (with the exception of gains derived from real estate situated in Cyprus), a Cyprus company offers an ideal way of holding an IP company. By selling the shares in the subsidiary IP company to a prospective investor effectively allows for the tax free disposal of the intangible assets

### Financing companies engaged in intra group loans

Generous tax deductibility of general administration expenses. No withholding tax on payments of interest to non-residents

### Intellectual property (IP) companies

Although, new provisions, effective from 1 July 2016, have been introduced to the application of the Cyprus IP regime to align the Income Tax Law with OECD Action 5 of BEPS, the Cyprus IP regime remains one of the most attractive in the EU with very low effective tax rate.

### International trusts

Cyprus International Trusts (CIT) are set up under the International Trust Laws enacted between 1992 till 2013, regulating the establishment and administration of international trusts in the island.

A trust is established by an individual (the Settlor) and is a means whereby property (the Trust Property) is held by one or more persons (the Trustees) for the benefit of another or others (the Beneficiaries) or for



specified purposes. The Settlor can be a Trustee and the Settlor and the Trustees or any of them can be Beneficiaries. A Protector who can be the Settlor may be appointed to oversee the work of the Trustee.

CIT are exempt from taxation and can be used effectively for tax and other planning considerations fact that provides attractive opportunities for a wide range of investors as compared to the other common-law international jurisdictions.

CIT enjoy important tax advantages providing significant tax planning opportunities to interested parties. The following tax privileges are indicative of the possible options for tax minimization:

- all income, whether trading or otherwise, of a CIT (ie a trust whose property is located and income is derived from outside Cyprus) is not taxable in Cyprus
- dividends, interest or other income



有在塞浦路斯居住的移民监要求，塞浦路斯的公民权以家庭为单位签发，现在也已包含了申请人的父母。

#### 塞浦路斯公民权计划的主要优势:

- 人员的自由迁移:  
在欧盟自由旅行、居住和工作
- 所有家庭成员都可以获得塞浦路斯国籍:  
包括了申请人的配偶、18岁以下子女和受抚养的子女(18岁以上, 最高为28岁), 以及申请人的父母。申请人和其配偶都没有达到财务要求的硬性要求
- 资本的自由转移:  
从任何欧盟国家向另一国家转移任意金额的资金, 可在任何欧盟成员国购买房地产和从事任何投资活动
- 服务业的自由转移:  
服务的创办和自由移动——个人公民和公司可以在任何欧盟国家中从事服务活动而不受阻碍

received by a trust from a Cyprus company are also neither taxable nor subject to withholding tax provided that the beneficiaries are not

- tax residents in Cyprus. Even though a trust with shares in a Cypriot company may not be a CIT, the exemption relies on the fact that Cypriot tax is imposed only on Cyprus residents. As the beneficiaries are not residents of Cyprus, no tax is imposed on the distributions made to the trust
- gains on the disposal of the assets of a CIT are not subject to capital gains tax in Cyprus
- an alien who creates a CIT in Cyprus and retires in Cyprus is still exempt from tax if all the property settled and the income earned is abroad, even if he is a beneficiary

- a CIT created for estate duty planning purposes would not be subject to estate duty in Cyprus

Local trusts ie trusts under which either the settlor or any beneficiary is a Cypriot resident, will still be treated as transparent vehicles for income tax purposes. In the case of Cypriot offshore trusts, provided that no local profit is included, no Cypriot tax will be levied on their income, capital or distribution.

#### Cyprus Citizenship

##### In general

On the basis of a Council of Ministers Decision (dated 13 September 2016), non Cypriot Investors, can acquire the Cyprus Citizenship by Naturalization (by exception on the basis of the

- 商品的自由移动:  
欧盟成员国国内生产的所有商品可以从任何国家自由移动到另一国
- 不必在塞浦路斯实际居住:  
在申请前或拿到公民权之后均可
- 免签证旅行:  
全球157个国家免签, 包括所有欧盟国家、加拿大、澳大利亚等等
- 投资年限仅为三年:  
投资者的投资必须保留三年, 之后就能自由处置。没有赠与或捐献要求
- 快速的申请流程:  
流程快速——约三个月的批准时间
- 历史和语言:  
没有任何历史和语言测试要求

#### 财务要求和其它条件

- 如下财务要求必须满足其中一条:
- 在塞浦路斯的直接投资达到200万欧元, 至少持有三年时间, 在如下的任何一个领域:
  - 在房地产、土地开发和基建项目中的投资
  - 购买, 创建或参与塞浦路斯运营的公司和业务。上述公司需在塞浦路斯有实际地址, 至少雇佣五名塞浦路斯公民
  - 在另类投资基金(AIF)中的投资并由CySEC认证的, 仅在塞浦路斯的投资。这一要求包括塞浦路斯公司或组织由CySEC批准后的金融资产
  - 上述要求的合并金额达到200万欧元。在这一要求下, 申请人也可购买塞浦路斯政府债券, 最高50万欧元

除了满足上述要求外, 申请人还必须满足下列条件:

- 母国和/或塞浦路斯警方无犯罪记录
- 确认申请人的姓名没有在欧盟财产被冻结的名单之列
- 在塞浦路斯拥有私宅, 不含增值税价格必须超过50万欧元。如果是对房地产直接投资, 这一要求则不适用
- 若投资者父母也在申请人之中, 可以购买额外的价值50万欧元的房产,

Civil Registry Law 2002-2013). That made the Cyprus program the most attractive in the EU.

The investment threshold has been reduced significantly thus enabling more foreign investors to take advantage. The investment is now reduced to €2mn and kept only for 3 years, express procedure of 3 months is retained, there is no requirement to reside in Cyprus and citizenship is granted to the family and now the parents of the investor also.

#### Key benefits of the Cyprus Citizenship program

- Free Movement of People:  
Freely travel, reside and work within the EU
- All family can obtain Cyprus citizenship:  
It includes spouse of applicant, children under 18 years, and adult dependent children (over 18 years and up to 28 years) as well as the parents of the applicant. Neither the



spouse nor the children are obliged to meet any financial criteria

- Free Movement of Capital:  
Transfer any amount of money from any EU Member State to another, purchase of property in any EU Member State and invest in any activities of choice
- Free Movement of Services:  
Establishment and free movement of services - individual citizens and companies can offer services without hindrance in all EU Member states
- Free Movement of Goods:  
All goods produced in EU Member States can be transferred freely from any Member State to another
- No Requirement to Physically Reside in Cyprus:  
Either before the application or after obtaining the citizenship
- Visa Free Travel:  
Visa free travel to 157 countries worldwide, including all the EU countries, Canada and Australia, amongst others
- Investment for 3 Years:  
Only the investor must retain the investment made for 3 years after which he/she is free to realize it. There is no gift or donation
- Express Procedure:  
A fast process - around 3 months to be approved
- No History or Language:  
No history and language proficiency tests are required

#### Financial criteria and other conditions

One of the following financial criteria must be met:

- direct Investments in Cyprus amounting to a minimum of €2mn,





或投资者和父母共同购买一处塞浦路斯房产，总价至少为100万欧元

- 居住和公民权须同时申请
- 至少访问塞浦路斯一次

#### 要牢记在心的几个要点:

- 申请人不成为塞浦路斯的税务居民，除非他/她在一年里在塞浦路斯的居住时间超过183天
- 是否批准申请人的公民权申请由塞浦路斯内閣部长做出相关决定
- 申请文件由内政部提交。财政部负责评估财政要求是否达标
- 申请人的配偶和主申请人的申请同时提交。在批准上述申请时，接着处理子女的申请
- 在两个部门评估后，申请将交由内閣部负责
- 申请流程通常为时三到四个月
- 维持投资的期限为三年
- 政府收取的申请归档费用极低
- 允许双重国籍，获得的塞浦路斯国籍不会向其它国家透露

#### 塞浦路斯永久居留许可

#### 法律依据

塞浦路斯政府在2013年5月颁布了修

held for at least 3 years, in any of the following

- investment in real estate, land development and infrastructure projects
- purchase, creation or participation in Cyprus businesses and companies based and operating in Cyprus. Such companies are required to have a physical presence in Cyprus and to employ at least 5 Cypriot citizens
- investments in Alternative Investment Funds ("AIF") established in Cyprus and licensed by the CySEC which invest exclusively in Cyprus. This criterion includes financial assets of Cypriot companies or organizations issued after approval by the CySEC
- combination of the aforementioned criteria amounting to €2mn. In the context of this criterion, the applicant may also purchase Cyprus government bonds of a maximum amount of €500,000

In addition to the above criteria the

applicant must fulfil the following conditions:

- hold a clear criminal record from the country of origin or/and the Cyprus police
- confirm that the applicant's name is not included in the list of persons whose property is ordered to be frozen within the EU
- privately owned residence in Cyprus, the costs of which must exceed the amount of €500,000 excluding VAT. If the direct investment is made in residential property, this requirement is not applicable
- in case the investor's parents are included in the application either purchase an additional property of at least €500,000 or the investor and parents acquire one residential property of a total value, minimum, €1mn
- a simultaneous application for both residency and citizenship must be made
- have at least one visit to Cyprus

#### Key information to keep in mind

- applicant does not become a tax resident in Cyprus, unless he/she spends more than 183 days in any one calendar year
- the approval of Citizenship under the relevant Decision is granted by the Cyprus Council of Ministers
- the application package is submitted to the Ministry of Interior. The Ministry of Finance assesses the financial criteria
- spouse's application is submitted concurrently with the application of the main applicant. Upon the approval of these applications, children's applications follow

改后的要求和条件，对外国人申请永久居留许可的办法作出修改。

### 主要优势

- 无期限签发，没有续签要求
- 没有最低居住时间要求
- 可以立即搬入购买的房产
- 快速居住权可以在两个月之内签发
- 让持有人免于移民入关的流程
- 可用于整个家庭
- 此后可申请塞浦路斯（欧盟）公民权
- 在欧盟的旅行更为便利

### 其它考虑因素

- 向非欧盟公民签发
- 进入并在塞浦路斯居住没有限制
- 申请人每两年访问塞浦路斯一次的情况下不会过期
- 经济上依赖申请人的，年龄最高达25岁的成年子女也可申请
- 不可在塞浦路斯工作
- 申请向尼科西亚的塞浦路斯民事注

- after examination by the two Ministries, the application is presented to the Council of Ministers
- the application processing usually takes 3-4 months
- keeping investments for a period of minimum 3 years
- low government fees for the filling of the application
- dual citizenship is permitted and the acquisition of citizenship in Cyprus is not reported to other countries

### Cyprus Permanent Residence Permits

#### Legal basis

The Cyprus Government introduced in May 2013 amended criteria and conditions for the issuance of Cyprus

Permanent Residence permits to foreign investors.

### Key benefits

- granted for indefinite duration, no renewal required
- no minimum residence stay required
- can move to house purchased, immediately
- fast track residency can be granted in 2 months
- exempts holders from immigration entry procedures
- applies to whole family
- can lead to Cyprus (EU) citizenship
- easier travel within the EU

### Other considerations

- granted to non-EU nationals
- enter and remain in Cyprus with no limitations



册和移民局提交,并由出入境管制局评估

- 最终由塞浦路斯内务部批准
- 申请流程最长为12个月

### 可选项目

希望获得塞浦路斯永久居留权的外国投资者有两个选择则,分别是类别6(2)快速通道和类别F。

### 类别6(2)快速通道

- 以最低30万欧元外加增值税购买位于塞浦路斯的房产
- 在申请前支付至少20万欧元的购买价格
- 在塞浦路斯银行存入最低三万欧元,为期三年
- 显示有稳定的至少为三万欧元的收入。这一金额每增加一位亲属、妻子、子女而增加5,000欧元。这笔资金必须来源于海外
- 出示由母国签发的无犯罪记录证明

申请每两个月评估一次。

### 类别F

- 购买一处塞浦路斯的房产,价格至少为30万欧元,另加增值税
- 支付最低房屋价格的30%
- 提供证明,证明他/她有能够在塞浦路斯舒适地生活
- 出示母国签发的无犯罪记录证明

申请的处理时间为六到八个月时间。

### 所需文件:

- 申请人有效护照的认证副本
- 申请人简历,包括学历
- 申请人有最低三万欧元的来自海外的稳定年收入。每增加一位亲属在年收入上须增加5,000欧元
- 申请人出示的正式申明,申明他/她不会在塞浦路斯工作或不会从事任何业务活动

- does not expire if the applicant visits Cyprus once every 2 years
- financially dependent adult children up to the age of 25 are also eligible
- no right to work in Cyprus
- applications are submitted to the Civil Registry and Migration Department in Nicosia and reviewed by the Immigration Control Board
- final approval is granted by the Cyprus Minister of Interior
- application processing may take up to 12 months to complete

### Options available

Foreign persons who want to obtain Cyprus Permanent Residency through investment have two options available, Category 6 (2) Fast Track and Category F.

### Category 6 (2) Fast Track

- purchase a property located in Cyprus of at least €300,000 plus VAT
- pay at least €200,000 of the purchase price prior to application



- deposit a minimum €30,000 in a Cyprus bank for at least 3 years
- show a stable means of income of at least €30,000. This amount increases by €5,000 for every dependent, wife or child. The funds must originate from abroad
- demonstrate clean criminal record issued by the country of origin

The application is reviewed within 2 months.

### Category F

- purchase a property located in Cyprus of at least €300,000 plus VAT
- pay a minimum of 30 percent of the property price
- provide proof that he/she has adequate funds to live comfortably in Cyprus
- demonstrate clean criminal record issued by the country of origin

The application is processed within 6 to 8 months.

### Documentation required

- certified copy of valid passport of the applicant
- curriculum vitae including academic qualifications
- declaration of the applicant of a secured annual income of at least €30,000 from abroad. The necessary annual income is increased by €5,000 for each dependent person
- official statement by the applicant that he/she does not intend to work or be engaged in any form of business in Cyprus
- certified copy of clean criminal record ©